

**IOWA ACCOUNTANCY EXAMINING BOARD
INDIVIDUAL LPA REINSTATEMENT APPLICATION**

Mail completed reinstatement to:

**Iowa Accountancy Examining Board
200 E. Grand, Suite 350
Des Moines, IA 50309
(515) 725-9022**

NAME: _____
First Middle Last

ADDRESS: _____
Street

City State Zip

Name of LPA firm (If applicable):

ADDRESS: _____
Street

City State Zip

Daytime telephone: (____) _____ - _____ Ext. _____

Certificate/
License Number: _____ Original
Issue Date: _____ Exam
Date: _____

AFFIRMATION FOR INACTIVE STATUS

If registering as inactive you must sign the following affirmation:

By registering as "inactive", I hereby affirm that I will not engage in any of the practices listed in subrule 5.9(2) nor use the title "CPA" or "Certified Public Accountant" or "LPA" or "Licensed Public Accountant" in Iowa without first complying with all rules governing reinstatement to active status. CPAs eligible to exercise a practice privilege shall consult subrule 20.8(2).

Signed: _____

Date: ____/____/20__

HIGHEST LEVEL OF SERVICE/PEER REVIEW

This information is required for active reinstatement, incomplete applications will be returned.
Highest level of service provided to Iowa clients by this individual:

- ☐ Compilation reports
☐ Tax / Consulting / Other (Peer review not required)

Compilation services may only be provided by CPAs and LPAs. Peer review is required and may be completed by a CPA firm or LPA firm, or may be individually completed by a CPA or LPA if compilation services are not provided in a CPA firm or LPA firm which holds a firm permit to practice.

If peer review is completed for your firm, or if you individually perform compilation services but it has not yet been 18 months from the completion of your first financial reporting engagement (193A IAC 11.3), you may check one of the following and skip the remaining portion.

____ Peer reviews are completed at the firm and not the individual level

____ Less than 18 months from completion of first financial reporting engagement (attest or compilation)

If you provide compilation services subject to an individual peer review requirement, please complete the information below:

PEER REVIEW REQUIREMENTS FOR REINSTATEMENT (IF APPLICABLE):

IAC—5.4(3) A licensee **who performs compilation services for the public other than through a certified public accounting or licensed public accounting firm** shall submit a certification of completion of a peer review conducted in accordance with 193A-Chapter 11; no less often than once every three years.

I hereby affirm that I have complied with Iowa Code section 542D.6(6) and IAC 193A – subrule 5.4(3), inasmuch as a peer review was completed on _____ by _____.
(Date) (Name of Peer Reviewer)

My next peer review is scheduled for or due _____.
(Date)

PLEASE CHECK ANY BOXES THAT APPLY:

- ☐ Have you provided compilation reports in Iowa since your certificate has lapsed.
☐ Have you used the title of LPA in Iowa since your certificate has lapsed.
☐ Did you use letterhead, business cards, any type of advertising using the title of LPA since your certificate lapsed.

If you have checked any of the above boxes you will need to pay the \$25.00 per month penalty plus the reinstatement fee of \$200.00.

PLEASE LIST SERVICES PROVIDED AND THE DATE PROVIDED:

Type of Service:	Date:

NUMBER YOUR SUPPORT DOCUMENTATION AND ATTACH IN THE ORDER LISTED BELOW. ATTACH A SPREADSHEET IN THE FOLLOWING FORMAT OR IF YOU HAVE COMPLETED COURSES THROUGH THE IOWA SOCIETY YOU CAN ATTACH THEIR TRANSCRIPT.

ITEM NUMBER	DATE: MO/DAY/YEAR	SPONSORING ORGANIZATION	TITLE/DESCRIPTION	CODE (1-7)	HRS OF CREDIT

PLEASE LIST ALL OF YOUR CPE AND ATTACH SUPPORTING DOCUMENTATION
INCOMPLETE APPLICATIONS WILL BE RETURNED

- 1 – College Courses (1 semester hour = 15 hours CPE, 1 quarter hour – 10 hours CPE)**
- 2 – Individual self-study (50% limit of total CPE)**
- 3 – Teaching/Discussion Leader/Speaker (50% limit of total CPE) (if you are the teacher/speaker)**
- 4 – Books or articles that you published (25% limit of total CPE)**
- 5 – Other**
- 6 – Financial Statement Presentation (8 hours required every 3 years for compilation services)**
- 7 – Ethics – Professional or Business ethics (4 hours required every 3 years)**

Year 20_____	Technical	Non-Technical	Total
1			
2			
3			
4			
5			
6			
7			
TOTAL			

Year 20_____	Technical	Non-Technical	Total
1			
2			
3			
4			
5			
6			
7			
TOTAL			

Year 20_____	Technical	Non-Technical	Total
1			
2			
3			
4			
5			
6			
7			
TOTAL			

Year 20_____	Technical	Non-Technical	Total
1			
2			
3			
4			
5			
6			
7			
TOTAL			

**NON-RESIDENT LICENSEES MAY EITHER COMPLETE THE TABLES ABOVE OR ATTACH A COPY OF THEIR ACTIVE
CERTIFICATE FROM THE STATE THEY RESIDE AND SIGN THE FOLLOWING AFFIDAVIT:**

A person licensed to practice a profession in this state shall be deemed to have complied with the continuing education requirement of this state during periods that the person is a resident of another state or district which has a mandatory continuing education requirement for the profession and meets all requirements of that state or district for practice therein. I, (print name) _____, hereby certify that I hold a current license to practice public accountancy in my state of residence, which is _____. My residence state has a mandatory continuing education requirement and I maintain the required number of hours to sustain a license in the above mentioned state.

Signature

Date

CRIMINAL & REGULATORY HISTORY

Since your last renewal have you:

- a. been convicted of a felony in any state, federal, or foreign jurisdiction? ☐ yes ☐ no
- b. been convicted of any other criminal offense in any state federal, or foreign jurisdiction, other than a traffic offense or simple misdemeanor? ☐ yes ☐ no
- c. had an initial or renewal application for a professional license of any type denied or refused? ☐ yes ☐ no
- d. had a professional license or authority to practice of any kind revoked, suspended, cancelled, or otherwise disciplined by a licensing board or agency of any state, a federal agency, or the PCAOB? ☐ yes ☐ no
- e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority? ☐ yes ☐ no
- f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction?
☐ yes ☐ no

If you answered “yes” to any of the above questions please attach a narrative description of the details and submit copies of the orders or other records that document the event and the current status of the matter.

VERIFICATION

I hereby affirm/attest that the information provided on this form is true and correct to the best of my knowledge.

Signed: _____

Date: _____

FEES:

REINSTATE TO ACTIVE \$200.00

REINSTATE TO INACTIVE \$150.00

**IF YOU PROVIDED LPA SERVICES OR USED THE TITLE IN THE STATE OF IOWA DURING YOUR LAPSE YOU WILL NEED TO PAY \$25.00 PER MONTH OF LAPSE IN ADDITION TO THE REINSTATEMENT FEE UP TO A MAXIMUM OF \$1000.00.
(MAXIMUM PENALTY FEE \$1000.00 PLUS REINSTATEMENT FEE).**

PAYMENT INFORMATION

(This page will be destroyed after processing.)

___ **Check**

Payment Amount \$ _____

___ **VISA , MASTERCARD or DISCOVER (Circle One)**

Card Number _____ - _____ - _____ - _____

Name of Cardholder _____

Expiration (Month/Year) ____/____

Signature of Cardholder _____

Phone Number (____) ____ - ____ ext ____

REQUIRED FOR PROCESSING

Date of Birth: ____/____/____

Social Security Number _____

E-mail Address: _____
(As of July 1, 2013, e-mail addresses are no longer public record)

Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252D.8(1), and 272J.8(1). The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.

Updated 10-9-13